

EXHIBIT L



SIDLEY AUSTIN LLP
1501 K STREET, N.W.
WASHINGTON, D.C. 20005
(202) 736 8000
(202) 736 8711 FAX

nedelman@sidley.com
(202) 736-8739

BEIJING	GENEVA	SAN FRANCISCO
BRUSSELS	HONG KONG	SHANGHAI
CHICAGO	LONDON	SINGAPORE
DALLAS	LOS ANGELES	TOKYO
FRANKFURT	NEW YORK	WASHINGTON, DC

FOUNDED 1868

January 23, 2007

By Email

Patryk J. Chudy
Heller Ehrman LLP
7 Times Square
New York, NY 101036-6524

Re: In re Parmalat: Deposition Scheduling

Dear Patryk:

I write in response to your letter of January 18, 2007, regarding our intention to pursue depositions of certain individuals. We plan to pursue the deposition of Alberto Nagel and will contact you regarding the current status of this request. Further, we understand that class plaintiffs intend to pursue the deposition of Roberto Polegri, and we would like to participate in that deposition and be involved in its scheduling.

Please let me know if you have any questions.

Kind regards,

A handwritten signature in black ink, appearing to read "Norina I. Edelman".

Norina I. Edelman

cc: All Counsel